THE HON'BLE SMT. JUSTICE T. MEENA KUMARI
and
THE HON'BLE Ms. JUSTICE G. ROHINI

WRIT PETITION No. 26175 of 2007

O R D E R: (Per the Hon'ble Smt. Justice T. Meena Kumari)

Heard learned counsel for the parties. With their consent, the writ petition is disposed of at this stage.

The petitioner had the grievance against Memo No. 602/F8(1)/2006 dated 14.3.2007, by which, the Government had directed that 4% of the amounts be deducted, but certificates of TCS were being issued only with respect to 2.8% and only 2.8% was being remitted to the Commercial Tax Department and the Government would retain 1.2% of the amounts. The petitioner concedes that they have to pay tax at the rate of 4%, but unless this tax is remitted completely to the Commercial Tax Department, their liability before the Commercial Tax Department may remain pending. When questions of this nature came in other writ petitions, the learned Government Pleader for Finance had assured the Court that the anomaly, if any, would be removed. Accordingly, the Government has now passed another Memo being Memo No. 602/F8(1)/2006-8 on 19.7.2007, by which, the anomaly has been removed and now the officers have been directed that in case of any TCS at the rate of 4% whole of the amount shall be remitted to the Commercial Tax Department. Therefore, we do not think the grievance of the petitioner remains.

The writ petition has become infructuous and it is accordingly disposed of. The amounts already retained by virtue of

the earlier Memo be also given credit to, or be reimbursed to the Commercial Tax Department and necessary certificate be also issued to the petitioner. No order as to costs.

T. MEENA KUMARI,

J.

G. ROHINI, J.

Date: 7-12-2007.

MVB.